



FY 2008

Year-End Closing

Information & Instructions



As of September 11 2008
Final

Summary of Changes

Date	Description of Change
September 11, 2008	<ul style="list-style-type: none"> On page 5, moved the CPCS Invoice Load and Sweep from Wednesday, 9/17 to Tuesday, 9/16 and updated the description of the Invoice Load to: CPCS Invoice Load and Sweep - Partial 1 Invoice (Will cover 9/4 - 9/15 transactions; loaded & immediately swept to default accounting). On page 6, moved the CPCS available by Region section to take place on Wednesday, 9/17 NOT Monday, 9/ 22 On page 6, on Thursday,9/23 updated the description of the Invoice Load to: CPCS Invoice Load and Sweep - Partial 2 Invoice (Will cover 9/16 - 9/22 transactions; loaded & immediately swept to default accounting) (all CPCS changes from 9/11 by Allison Elgin)
September 9, 2008	<ul style="list-style-type: none"> Moved August CA O/U reversal process posted to CBS from Thursday, 9/18 to Monday, 9/15 (change from 9/9 Business Rules Meeting) Moved September CA O/U preliminary data to Line Offices from Thursday, 9/18 to Monday, 9/15 (change from 9/9 Business Rules Meeting)
September 3, 2008	<ul style="list-style-type: none"> Moved Labor cost adjustments received in the Funds Management Branch from Friday, 9/19 to NOON Monday, 9/23 (change from 9/2 by Nancy Eadie)
August 26, 2008	<ul style="list-style-type: none"> Changed 9/9/2008 – PP19 *Final* estimate of labor processing & surcharges from 100% to 120% of PP17 Moved ‘Telecommunications accruals created using CBS’ from 8/12/2008 to Monday, 9/2/2008 Added 9/8/08 – Certification of Obligations Due (change from 8/21 Finance Committee Meeting) Moved August CA O/U reversal process posted to CBS from Monday, 9/22 to Thursday, 9/18 (change from 8/21 Finance Committee Meeting) New item added to 9/18 – FO-FSD distributes preliminary September CA O/U data to Line Offices (change from 8/21 Finance Committee Meeting)
August 12, 2008	<ul style="list-style-type: none"> Finalized YE closing instructions and dates Added Saturday, 9/20/08 CSTARS to CBS cutoff of 10:00 PM ET

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FY 2008 Important Year-End Closing Dates

Friday, July 18 2008

- Last day for award submissions to WFM for FY 2008 processing

Thursday, August 7 2008

- 7/31/2008 CWIP Reconciliations due to FO

Monday, August 11 2008

- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates earlier than July 31 2008
- CBS generates a listing of projected accruals through September 30 and send to the FOs

Tuesday, August 12 2008

- Telecommunications accrual file to LO/SO for review/update
- Servicing FOs distribute listing of projected accruals for recurring payments to LO/SO

Friday, August 15 2008

- List of documents with undelivered order balances greater than \$100,000 distributed to the line offices

Friday, August 29 2008

- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between August 1 2008 and August 15 2008
- LO/SO return reviewed/updated Telecommunications accrual file
- LO/SO return recurring payments accruals to servicing FO

Tuesday, September 2 2008

- Telecommunications accruals created using CBS

Wednesday, September 3 2008

- 8/31/2008 CWIP NF 37-6s due to FO
- Rent file (August actuals) recorded in CBS (2-sided)

Thursday, September 4 2008

- CPCS Invoice Load and sweep – (Will cover 8/4 – 9/3 transactions; loaded & immediately swept to default accounting)

Monday, September 8 2008

- 8/31/2008 CWIP Reconciliations due to FO
- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between August 16 2008 and August 31 2008
- Certification of Obligations Due

Tuesday, September 9 2008

- PP17 labor processing & surcharges (*could be Sept 8 or Sept 9)
- PP18 preliminary estimate of labor processing & surcharges (100% of PP17)
- PP19 *final* estimate of labor processing & surcharges (120% of PP17)

Friday, September 12 2008

- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between September 1 2008 and September 10 2008
- Miscellaneous employee reimbursements & imprest fund reimbursement vouchers received in the servicing FO to ensure payment in FY 2008
- Local and TDY Travel Vouchers must be completed and approved in Travel Manager for reimbursements to be made in FY 2008
- Last day to notify FO of reimbursable advances that must be billed
- Last day for loan disbursement requests

Monday, September 15 2008

- *12:00 NOON ET* – Manual YE Labor Accrual Adjustments – see specific guidance
- August CA Over/Under reversal posted in CBS
- FO-FSD distributes preliminary data for September CA O/U process to LO/SOs

Tuesday, September 16 2008

- CPCS Invoice Load and Sweep - Partial 1 Invoice (Will cover 9/4 - 9/15 transactions; loaded & immediately swept to default accounting)
- Recommended last day to use CPCS purchase card for FY 2008
- LOs & select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”) for items with a September 12, 2008 cut-off date.

Wednesday, September 17 2008

- Last day for write-offs of uncollectible debt
- CPCS available, BY REGION, for reconciling & approving purchase card transactions until 11:00 PM ET. (If necessary, reconciliations & approvals may be restricted by geographical area)
 - Eastern 9:00 am – 11 am
 - Central 10 am – 12 pm
 - Mountain 11am – 1 pm
 - Pacific 12 pm – 2 pm

NOTE: All users may access CPCS before 9:00 am ET or anytime after 5 pm ET

Thursday, September 18 2008

- Checks sent directly to the LO for reimbursable projects must be received

Friday, September 19 2008

- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between September 11 2008 and September 17 2008

- Requests for Receiving reports received in servicing FO
- Requests for Accruals received in servicing FO (except those mentioned earlier).
- PCS Travel Authorizations received in the servicing FO
- Document level cost adjustments received in the servicing FO
- Collections received to ensure recorded in CBS in FY 2008
- Last day to submit documentation to bill for any overpayment or audit disallowance

Saturday, September 20 2008

- CPCS available for reconciling & approving purchase card transactions
- Last day for FY08 CSTARS transactions to interface with CBS (10:00 PM ET)
- Rent file (delta between August actuals & September actuals) recorded in CBS
- Normal DW Refresh/Update (normal DW Refreshes/Updates schedule 9/20 & prior)

Sunday, September 21 2008

- CPCS available for reconciling & approving purchase card transactions
- Reversal of PP18 preliminary estimate labor processing & surcharges (Note: PP19 estimate will not be reversed)
- PP18 labor processing & surcharges
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)

Monday, September 22 2008

- PY Recovery Funding GJs – Last day to submit for adjustments with transaction dates between September 18 2008 and September 21 2008
- CPCS Citibank purchase card statement period closes - COB
- Summary level cost adjustments received in the Funds Management Branch (NOON ET)
- Obligating documents received in the servicing FO
- Last day to enter Inspection & Grading billing information
- Normal DW Refresh/Update

Tuesday, September 23 2008

- **NOON ET** - PY Recovery Funding GJs – Last day to submit for adjustments with transaction date of September 22 2008 (*no guarantees – adjustments will be based on materiality)
- **NOON ET** - Labor cost adjustments received in the Funds Management Branch
- CPCS Invoice Load and Sweep - Partial 2 Invoice (Will cover 9/16 - 9/22 transactions; loaded & immediately swept to default accounting)
NOTE: Users will be able to reconcile their swept transactions once CPCS becomes available in October (Date TBD).
- **8:00 PM ET – CBS Closed for FY 2008 Business**
- CFS Access Restricted to limited FO staff to complete YE closing processes; DW available
- PM – Cost Accumulation Over/Under Process (Part A & B post)
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)

Wednesday, September 24 2008

- Cost Accumulation Over/Under Process data available in Data Warehouse

- 9/12/2008 CWIP Reconciliations due to FO
- CFS Access Restricted to limited FO staff to complete YE closing processes; DW available
- CPCS unavailable
- AM – Reimbursable WIP Process begins & ends
- PM – YE Stage 1 Process begins & ends
- *Special* DW Refresh/Update (Time refreshed/updated adjusted around YE activities)

Thursday, September 25 2008

- CFS Access Restricted; DW available
- CPCS unavailable
- **6:00 AM ET (or earlier) – DW refreshed/updated with complete FY 2008 YE data**
- DW Refresh/Update CANCELLED

Friday, September 26 2008

- CFS Access Restricted; DW available
- CPCS unavailable
- **11:00 AM ET** – Manual YE Obligation Adjustments for Category B Over-Obligations from LOs to Budget Execution Office & Finance Office-Financial Reporting Division (does not include PPA over-obligation adjustments, unless @ Category B level) – see specific guidance provided
- **12:00 NOON ET** – Support, including contracts, purchase orders, etc., for all Manual YE Obligation Adjustments for Category B Over-Obligations from LOs to Budget Execution Office; if Finance Office-Financial Reporting Division (N. Eadie) does not have supporting documentation, manual YE adjustments will not be accepted (do not submit supporting documentation for adjustments to correct PPA over-obligation adjustments) – see specific guidance provided
- DW Refresh/Update CANCELLED

Saturday, September 27 2008

- CFS Access Restricted; DW available
- CPCS unavailable
- DW Refresh/Update CANCELLED

Sunday, September 28 2008

- CFS Access Restricted; DW available
- CPCS unavailable

Monday, September 29 2008

- CFS Access Restricted; DW available
- CPCS unavailable
- DW Refresh/Update CANCELLED

Tuesday, September 30 2008

- CFS Access Restricted; DW available
- CPCS unavailable

- DW Refresh/Update CANCELLED

Wednesday, October 1 2008

- FY 2009 Reimbursable Carryover Process for Budget Carryover Amounts (by NOON ET)
- CFS Restricted Access Lifted – CFS & DW available to all CBS users
- **12:00 NOON ET – CBS Open for FY 2009 Business**
- 1st FY 2009 Disbursement process completed
- Normal DW Refresh/Update (normal DW Refreshes/Updates schedule 10/1 & subsequent)

Thursday, October 2 2008

- LOs & select SOs submit information requested in the year-end financial statement information requirements schedule (“year-end data call”) for items with a September 30, 2008 cut-off date (Includes RSSI).
- 9/30/2008 CWIP Reconciliations due to FO

Friday, October 3 2008

- All CD 210 packets (including SF326 and travel checklist) should be received in the servicing FO

Saturday, October 4 2008

- CFS Access Restricted to process EDA & NOAA YE adjustments (8:30 AM ET – 2:00 PM ET); DW available

Monday, October 6 2008

- CPCS Invoice Load & Sweep – (Will cover 9/23 – 10/3 transactions; loaded & immediately swept to default accounting)

Wednesday, October 8 2008

- Unasserted claims due to FO-FPCD

Thursday, October 9 2008

- Trial balance data, financial statement & footnote data, RSI, RSSI, erroneous payments data & FACTS I closing package data due to DoC OFM

Friday, October 10 2008

- Intra-governmental TDR & Intragovernmental Checklist Part I due to DoC OFM

Tuesday, October 14 2008

- CFS Access Restricted to process approved Manual YE Obligation adjustments (6:00 AM ET – 2:30 PM ET); DW available

Thursday, October 16 2008

- DoC Review Checklist Part I signed by NOAA & BIS CFO due to DoC OFM
- Manual YE PPA SLT Adjustments to Budget Execution Office – see specific guidance

October XX 2008 (Date TBD)

- Treasury Report on Receivables (TROR) due to Treasury

Wednesday, October 22 2008

- Accepted manual YE PPA SLT Adjustments submitted into SLT screen – see specific guidance provided

Thursday, October 23 2008

- CFS Access Restricted to process approved PPA YE Obligation adjustments (6:00 AM ET – 12:00 NOON ET); DW available (reserve the right to restrict future dates, if needed for YE adjustments)

Monday, October 27 2008

- Audit adjusted intra-governmental TDR & Intragovernmental Checklist Part II due to DoC OFM

Thursday, November 6 2008

- DoC Review Checklist Part II signed by NOAA & BIS CFO due to DoC OFM

TBD

- Management representation letter through November 8, 2008 due to DoC DCFO
- Fieldwork ends for audits of stand-alone and consolidated bureaus
- Consolidated IPA provides OFM with draft summary of material weaknesses, reportable conditions, and compliance matters
- Fieldwork ends for audits at the Department-level
- Consolidated IPA issues draft audit report to OIG and OFM

Saturday, November 15 2008

- Unasserted claims due to FO-FPCD (by NOON ET)

Monday, November 17 2008

- Department's CFO submits to OMB & Congress Department's final Performance & Accountability Report
- Final Close of CBS FY 2008 GL Period

45 days after Issuance of Final Audit Report

- Draft corrective action plans due to DoC OFM

60 days after Issuance of Final Audit Report

- DoC submits to OIG Department's final corrective action plans

FY 2008 YE CBS System Access Dates

- Tuesday, September 23 2008 @ 8:00 PM ET
 - Access to CBS restricted (Group 1)
 - CA O/U process (Part A & B) begins & ends
 - Access to CBS restricted – **ALTERNATIVE CBS ACCESS METHOD**
- Wednesday, September 24 2008 (All day)
 - Access to CBS restricted (Group 1) – **ALTERNATIVE CBS ACCESS METHOD**
 - *Note – Group 1 access will be limited to those processing YE closing activities in CBS Production Environment*
 - Reimbursable WIP process begins @ 5:00 AM ET & ends (by 12:00 NOON ET)
 - Sept GL Preliminary Closing Activities (includes Stage 1) begin @ 12:00 NOON ET
 - PM – DW Refresh begins w/ complete YE data
 - PM – Access to CBS restricted (Group 2)
- Thursday, September 25 2008 (All day)
 - Access to CBS restricted (Group 2)
 - AM – DW available w/ complete YE data
- Friday, September 26 2008 through Tuesday, September 30 2008 (All day each day)
 - Access to CBS restricted (Group 2)
- Wednesday, October 1 2008
 - CBS available to all users
- Saturday, October 4 2008 (8:30 AM – 2:00 PM ET)
 - Access to CBS restricted (Group 3) – Reopening September for EDA Stage 1 adjustments
- Tuesday, October 14 2008 (6:00 AM – 2:00 PM ET)
 - AM – Access to CBS restricted (Group 4) – Reopening September for NOAA's Approved Manual On-Top Adjustments (Stage 1 adjustments)
- Thursday, October 23 2008 (6:00 AM – 12:00 NOON ET)
 - Access to CBS restricted (Group 5) – Reopening September for NOAA's Approved PPA Adjustments (Stage 1 SLT adjustments)
- Monday, November 17 2008
 - FY2008 CBS Final Closing

September 2008 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Aug 31	HDAY 1	2	3	4	5 System Maintenance unavailable @ 8pm – 12am	6
7	8	9	10	11	12 System Maintenance unavailable @ 8pm – 12am (RESCHEDULE)	13
14	15 CBS HELP DESK 6AM – 6PM	16 CBS HELP DESK 6AM – 6PM	17 CBS HELP DESK 6AM – 6PM	18 CBS HELP DESK 6AM – 6PM	19 CBS HELP DESK 6AM – 6PM	20 Normal DW Refresh CBS HELP DESK 7AM – 5PM
21 Special DW Refresh CBS HELP DESK 7AM – 5PM	22 Normal DW Refresh CBS HELP DESK 6AM – 6PM	23 Special DW Refresh 8:00 PM ET – FY08 CFS Closed 8:00 PM ET – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 8PM	24 Special DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	25 Cancel DW Refresh 6:00 AM ET – FY08 YE Data Available in DW All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	26 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	27 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 7AM – 5PM
28 All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 7AM – 5PM	29 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM	30 Cancel DW Refresh All Day – Access to Production CFS Restricted (DW Available) CBS HELP DESK 6AM – 6PM				

October 2008 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 Normal DW Refresh NOON ET –CFS Opened for FY 2009 CBS HELP DESK 6AM – 6PM	2 CBS HELP DESK 6AM – 6PM	3 System Maintenance unavailable @ 8pm – 12am CBS HELP DESK 6AM – 6PM	4 8:30 AM ET – 2:00 PM ET – Access to Production CFS Restricted (DW Available) CBS HELP DESK 8AM – 4PM
5 CBS HELP DESK 8AM – 4PM	6 CBS HELP DESK 8AM – 4PM	7 CBS HELP DESK 6AM – 6PM	8 CBS HELP DESK 6AM – 6PM	9 CBS HELP DESK 6AM – 6PM	10 CBS HELP DESK 7AM – 5PM	11
12	HDAY 13	14 6:00 AM ET – 2:30 PM ET – Access to Production CFS Restricted (DW Available)	15	16	17 System Maintenance unavailable @ 8pm – 12am	18
19	20	21	22	23 ***6:00 AM ET – 12:00 PM ET – Access to Production CFS Restricted (DW Available)	24	25
26	27	28	29	30	31 System Maintenance unavailable @ 8pm – 12am	
*** 10/23 – Additional Dates may be required						

FY 2008 Year-End Closing Instructions

These instructions are for closing the accounting records for the Fiscal Year (FY) ending September 30, 2008. The FY 2008 final reports will reflect all accepted accounting entries made through **September 23**.

To ensure the FY 2008 final reports accurately reflect the status of your organization, accounting documents and adjustment requests must reach your servicing finance office by the dates indicated in these instructions. All accounting documents and adjustment requests received in your servicing finance office after the dates indicated in these instructions must be sent through your respective Line/Staff CFO Office for pre-approval.

It is the responsibility of the Line/Staff Offices to review reports frequently to ensure all documents that you have sent to your servicing finance office have been recorded accurately in the Commerce Business System (CBS).

If you send a document to your servicing finance office and do not see the transaction on your reports within a reasonable time frame, contact the appropriate servicing finance office or employee who is responsible for the document as indicated on the following websites:

ACCOUNTING OPERATIONS DIVISION:

www.corporateservices.noaa.gov/~finance/contact%20for%20AOD.html

EASTERN FINANCE BRANCH:

www.easc.noaa.gov/fin/finstaff_v2.htm

CENTRAL FINANCE BRANCH:

www.corporateservices.noaa.gov/~finance/staff%20directory%20lines%20Central.xls

MOUNTAIN FINANCE BRANCH:

www.masc.noaa.gov/masc/fmd/staff.html

WESTERN FINANCE BRANCH:

www.rdc.noaa.gov/~finance/FOWFB.html

Most current documentation can be found on following website (Finance Office Accounting Operation Division's website):

<http://www.corporateservices.noaa.gov/%7efinance/yearend.html>

Please contact Lois Coleman on 301-444-2104 for questions or additional information.

IMPORTANT DATES

Undelivered Orders

Undelivered orders are obligations for goods/services that have been ordered but have not been received. Obligor documents should be sent to the servicing finance office as soon as they are completed.

Obligor documents for undelivered orders must be received by your servicing finance office by **September 22**. Your servicing finance office will not be able to enter **new** obligations or **modifications** to obligations previously interfaced. Those will need to be processed through C-Request, C-Buy, and the ORSI interface. Please allow ample time to ensure funding availability.

Disbursements

Disbursement documents (invoices, vouchers, etc) should be submitted as soon as they are received.

To ensure that a disbursement occurs in FY 2008, disbursement documents must be received in your servicing finance office by **September 12**. If a disbursement document is received after **September 12**, it will be accrued and processed for payment in FY 2009.

If an emergency payment is required after **September 12**, it must be processed by the Accounting Operations Division. To qualify as an emergency payment, it must require immediate action to avoid (1) a shutdown of a NOAA mission; (2) an adverse political reaction; or (3) discontinuance of a service (i.e., utilities, telephone, etc.). All emergency payments must be certified by the Line/Staff Office Chief Financial Officers.

For questions related to emergency payments and/or copies of the Emergency Certification Form, please contact Karen Green at 301-444-2105.

Collections

Collections must be received to ensure they are recorded in CBS in FY 2008 by **September 19**.

Collections received after September 19 will be deposited, but not recorded in CBS until FY 2009. The Financial Reporting Division will review deposits for material dollar amounts occurring September 20 through September 30 and determine if a manual on-top adjustment to the FY 2008 accounting records is necessary.

Adjustments

Document level adjustments for transactions must be submitted to your servicing finance office by **September 19**.

Document level adjustments should be sent to the responsible employee identified in your servicing finance office's website listed on page 14. Line/Staff Offices should consider processing small dollar

adjustments as summary level adjustments whenever possible.

Adjustments below \$1,000 may not be processed due to tight time constraints at year end.

Accruals

Accruals are obligations for goods/services that will be received by September 30, but have not been paid. For further information, please view the accruals presentation at [**http://www.corporateservices.noaa.gov/~finance/accruals2003.ppt**](http://www.corporateservices.noaa.gov/~finance/accruals2003.ppt)

Accruals must be received by your servicing finance office to ensure they are recorded in CBS in FY 2008 by **September 19**.

When submitting accruals, please use the proper form at pages 17 and 18. If you desire to fax the accrual, a list of fax numbers is available on page 19.

Auditors will be sampling the validity of year end accruals. It is the responsibility of the Line/Staff Office submitting the accrual to maintain proper documentation to support the accrual.

If you submit an invoice after year end closing for a document that you accrued in FY 2008, please write **Accrued** on the invoice so that finance staff will know to reduce the accrual when paying the invoice.

ACCRUAL FORM

(Contracts, Purchase Orders and Interagency Agreements only)

ACCRUAL FOR _____
(Enter: Contract or Interagency Agreement)

TO: _____
(See page 18 for fax numbers)

FROM: _____

TELEPHONE: _____

I request an accrual for:

CBS Oblig No (if known)	Source Reference No	FY	Bureau	Project Code	Task Code	Organization Code	Object Class	Amount	Item No

The total amount was based upon the following (check one):

- ☐ Invoice is attached.
- ☐ Performance Report is attached.
- ☐ Written cost estimate stating costs through September 30 is attached.
- ☐ It is a recurring monthly or quarterly bill. My calculations for the estimate for the accrual are based on previous activity. My calculations are attached.
- ☐ **All** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate. The entire Undelivered Order for this document should be accrued.
- ☐ **Some** of the goods and services have been received, but I have not received an invoice, performance report, or written estimate. My calculations for determining the accrual amount are attached.

ACCRUAL FORM

(all except contracts, purchase orders and interagency agreements)

ACCRUAL FOR _____
(Enter document type; **only one document type per form**)

TO: _____
(See page 18 for fax numbers)

FROM: _____

TELEPHONE: _____

I request an accrual for:

CBS Oblig No (if known)	Source Reference No	FY	Bureau	Project Code	Task Code	Organization Code	Object Class	Amount	Remarks

FAX NUMBERS

Use the following fax numbers to submit documentation and accrual forms to your servicing finance office. Please use the fax number associated with appropriate document type:

<u>ORGANIZATION:</u>	<u>FAX NUMBER:</u>	<u>DOCUMENT TYPE:</u>
ACCOUNTING OPERATIONS DIVISION:	301-413-0022	Blanket Purchase Orders, Contract Observers, Purchase Orders & Purchase Card
	301-427-2025	Contracts, GSA Telecommunications, Recurring Payments (Utilities, Commercial Telephones), Training & Leases
	301-413-6998	Interagency Agreements, Printing, Reimbursable Work Authorizations & Unemployment Compensation
	301-427-3242	Travel Vouchers, Transportation for Travelers, NOAA Commissioned Corps Storage & Government and Commercial Bills of Lading
EASTERN FINANCE:	757-441-3863	ALL Document Types
CENTRAL FINANCE:	816-274-6992	ALL Document Types
MOUNTAIN FINANCE:	303-497-7649	Transportation for Travelers
	303-497-3913	ALL OTHER document types
WESTERN FINANCE:	206-527-7397	Transportation for Travelers
	206-526-6672	ALL OTHER document types

GENERAL ACCRUAL INSTRUCTIONS

The following document types do not have any special year end instructions. Submit year end accruals for these document types using the form at page 17 by **September 21**.

Blanket Purchase Agreements

Contract Observers

FEDSTRIP (submit to MOUNTAIN FINANCE only)

Printing Orders

Reimbursable Work Authorizations

Unemployment Compensation

NOAA Commissioned Corps Storage

SPECIAL YEAR END INSTRUCTIONS

Contracts/Purchase Orders

Submit year end accruals to your servicing finance office using the form at by **September 19**. If you have not received any accrual documentation from the contractor, you will need to estimate the amount of the contract that should be accrued for services that will be received through September 30.

If you have questions on how to estimate an accrual, please contact:

ACCOUNTING OPERATIONS DIVISION - Keith Schellhase (301)444-2780

EASTERN FINANCE – Frank Hewitt (757)441-6456

CENTRAL FINANCE – Janet Solomon (816)426-7830 or Debbie Ferrara (816)426-7822

MOUNTAIN FINANCE – Jo Shubert (303)497-6327

WESTERN FINANCE – Krystal Nguyen (206) 526-4394

Federal Express

Accruals will not be accepted for Federal Express charges. Invoices will be downloaded and processed at least through **September 12**. Costs incurred after September 12 may be charged to FY 2009.

Gifts & Bequests

All CD 210 packets (including SF326 and travel checklist) should be received by your servicing finance office so they can be included in the report to DOC by **October 3**. Also, NOAA adjustments for travel costs that should be moved over to 8LP1A01 (Gifts and Bequests Fund) will be initiated by your servicing finance office prior to year end closing.

Government and Commercial Bills of Lading (GBLs & CBLs)

Submit year end accruals for GBLs and/or CBLs to your servicing finance office using the form at page 17 by **September 19**. On the accrual request, please include the name of the shipping company providing the service in the Remarks column.

GSA Telecommunication Charges

The Finance Office will create accruals using the May invoice for June, July, August and September. The Telecommunications Division will distribute for review a telecommunications accrual file for the same months to the Line/Staff Offices. Questions concerning the file should be directed to Cliff Schoenberger on (301)713-3333 x217 or Cliff.Schoenberger@noaa.gov.

Line/staff offices will return the file with corrections/adjustments to the Telecommunications Division and to the Finance Office. The finance office will make updates based on the corrections/adjustments submitted by the line offices.

Interagency Agreements – (IAGPO)

Submit year end accruals to your servicing finance office using the form at page 17 by **September 19**. If you have not received any accrual documentation from the other Government agency, you must estimate the amount of the agreement that should be accrued for services that will be received through September 30.

Leases

Accruals for leases should be reviewed to ensure the accruals plus prior disbursements reflect the expected annual cost by **September 19**.

For existing accounts, CBS will automatically project accruals through September 30th. New leases are not included in this projection. Submit accruals for new leases to your servicing finance office by using the form at page 17.

Local Travel and Employee Reimbursements

Accruals will not be accepted for local travel vouchers and miscellaneous employee reimbursements. Local travel vouchers and miscellaneous employee reimbursements must be received in the servicing finance office by **September 12** to ensure payment in FY 2008. If these are received after **September 12**, they will be paid in FY 2009.

Motor Pool

It will not be necessary to send accruals to the Central Finance Branch. The last billing that is received and paid by September 19 will be used to establish accruals. There is a very short time to process the August billing; therefore it is imperative that you forward any GSA Miscellaneous Billing Form 2559 directly to Central Finance Branch as soon as you receive it.

Because all accruals must have a vehicle tag number as a reference, please notify Central Finance Branch of the tag number and the accounting information if your office acquires a GSA vehicle that does not appear on the July billing.

These accruals will be processed by Central Finance Branch by September 19. You may send any information to Janet Solomon via electronic-mail at Janet.G.Solomon@noaa.gov. You may also reach Ms. Solomon on (816)426-7830.

Payroll

During the middle of September, payroll accruals based on pay period 17 will be established in CBS to reflect estimated payroll expenses through September 30. These accruals will provide Line/Staff Offices with an idea of remaining funds available for obligation or possible carryover. Fifty percent of the accruals will be replaced with actual expenses when pay period 18 is processed in CBS at the end of September.

Purchase Card and Convenience Checks

CBS Bankcard team will notify Cardholders/Approving Officials by email when they are able to reconcile these transactions. Notification will also be posted on the CBS website:
<http://www.corporateservices.noaa.gov/~cbs/cpcs.htm>

Manual accruals will not be accepted for purchases that are not on the September 18 statement. These purchases will be charged to FY 2009.

Recurring Payments (Utilities, Commercial Telephones)

CBS will generate a listing of projected accruals through September 30 and send to the finance offices. The servicing finance offices will distribute a listing of projected accrual transactions to the Line/Staff Offices by **August 12**. Line/Staff Offices will review the list to ensure the accruals plus prior disbursements reflect the expected annual cost.

Line/Staff Offices will make appropriate adjustments and return the list to their servicing finance office by **August 29**.

Manual year end accruals should only be submitted for new accounts where no previous invoices have been paid.

Submit year end accruals for new accounts to your servicing finance office using the form at page 17 by **September 19**.

Training

Submit year end accruals to your servicing finance office using the form at page 17 by **September 19**.

These accruals should only include training that cannot be purchased with the Purchase Card and will take place by September 30.

Transportation for Travelers

Submit year end accruals to your servicing finance office as soon as the Travel Authorization is signed by the authorizing official using the form at page 17 but not later than **September 19**.

Transportation accruals should be based on the following criteria:

- If a transportation ticket (air, train, etc.) for FY 2008 travel will be issued by ADTRAV for travel beginning after **August 31 (See note below)**, send a copy of the travel authorization and the accrual form at page 17 to your servicing finance office.
 1. Make separate entries on the accrual request for the ticket amount and transaction fee since these have to be accrued separately.
 2. Indicate on the accrual form in the Remarks column the Travel Management Center (Birmingham, Silver Spring, HCHB, or Navigant) where the ticket was purchased.

- If the traveler is charging his/her transportation tickets to his/her Government issued travel card for FY 2008 and the travel is completed after **September 5**, send a copy of the Travel Authorization to your servicing finance office to accrue the transportation cost using the form at Page 17.

Note: Since August 31st is an estimated cutoff date, some transportation charges for travel after this date may be included on ADTRAV invoices which will be processed by the finance office. If you have submitted an accrual request, but see a duplicate accrual in your reports, please contact your servicing Finance Office to reverse the manual accrual. If you see an accrual in your reports for transportation charges for travel after August 31, you should not send an accrual request to your servicing Finance Office.

Travel Vouchers - Permanent Change of Station (PCS)

PCS orders issued in FY 2008 must be obligated using FY 2008 funds. To obligate a PCS order, submit a CD-29, Travel Authorization and the Estimated Relocation Expense Worksheet to your servicing finance office by **September 19**. Indicate on the travel authorization “PCS OBLIGATION”.

Travel Vouchers - Temporary Duty (TDY)

Year end manual accruals will not be recorded for TDY travel (except airfare—see transportation for travel accrual instructions).

Local and TDY travel vouchers must be completed and approved in Travel Manager by **September 12**, to ensure reimbursements are made in FY 2008.

A signed voucher is necessary for payment; therefore, immediately forward the appropriate supporting documents to your servicing finance office. If you cannot provide the original documents in time, a fax will be acceptable; however, ensure you follow your servicing finance office guidelines for submittal of vouchers.

Local and TDY travel vouchers received between September 13 and by close of business September 19 will be processed as FY 2008 business and paid after year-end closing. The vouchers must be completed and approved in Travel Manager.

An approved paper voucher with supporting documentation must be received by your servicing finance office by **September 19**, in order for the system to record an accrual for the travel expenses.

If the recording of a FY 2008 accrual for travel which begins in FY 2008 and ends in FY 2009 is desired, a partial travel voucher can be completed in Travel Manager for travel expenses incurred in FY 2008.

Example: Dates of travel: September 1, 2008 through October 9, 2008

- 1) Partial Voucher 9/1/08 – 9/12/08. If received by 9/12/08, payment will be in FY 2008.
- 2) Partial Voucher 9/13/08 – 9/19/08. If received by COB 9/19/08, voucher accrued in FY 2008, payment in FY 2009 as FY 2008 business
- 3) Partial voucher 9/20/08 – 10/9/08. If received after 9/19/08:
 - a. **9/20/08 – 9/30/08** – Payment will be made in FY 2009 but you must use FY 2008 Accounting Classification Code Structure(ACCS)
 - b. **10/1/08 – 10/9/08** – Payment will be made in FY 2009 and you must use FY 2009 ACCS.

Receivables: Receivables Branch Fax #: 301-413-6999

Civil Monetary Penalties

Submit a list of all cases that have legally enforceable debt but have not been transferred to the Receivables Branch for collection by **September 22**. This list should include the case number, dollar amount, Project number, and reason why the case was not forwarded.

Fund Codes “05”, “06” and “96” Reimbursable Projects

Notify the Receivables Branch of any FY 2008 advances which must be billed by **September 12**.

Fund Code “07” and “97” Reimbursable Projects

Checks sent directly to the Line Offices for reimbursable projects must be received by **September 18**.

Bills for Appropriation Refunds or Miscellaneous Purposes

Submit documentation to bill for any overpayment or audit disallowance by **September 19**. This documentation should include the name, address, taxpayer identification number, dollar amount owed, award number (if applicable), CBS ACCS, and all background information to justify sending the bill.

Depending on location, please fax documentation to:

ACCOUNTING OPERATIONS DIVISION - FAX number 301-413-6999
EASTERN FINANCE - FAX number 757-441-3863
CENTRAL FINANCE - FAX number 816-274-6992
MOUNTAIN FINANCE - FAX number 303-497-3913
WESTERN FINANCE - FAX number 206-526-6672

Bills for Inspection and Grading

All billing information through September 30 must be entered by the regions no later than **September 22**. On October 3, the bills will be prepared and the data entered into CBS.

Bills for Premiums and Outstanding Loans

Disbursement requests must be received by **NOON, September 16**. Vendor Profiles and Pay Proceed letters must be received by COB, September 15.

Receipts, which should be included as part of FY 2008 business, must be received in the Receivables Branch by **September 19**.

Write-offs of Uncollectible Debt

Write-offs of uncollectible debt must be received by **September 17**. We need to know if the debt is being written off because of bankruptcy (if bankruptcy, submit a copy of the bankruptcy notice), and if the forgiveness of debt should be reported to the Internal Revenue Service.